

## WV State Auditor - Local Government Services Division - Review Sheet

|                     |                                             |                 |                |                 |                |
|---------------------|---------------------------------------------|-----------------|----------------|-----------------|----------------|
| <b>County:</b>      | <b>ROANE</b>                                |                 |                |                 |                |
| <b>Fiscal Year:</b> | <b>2015 - 2016</b>                          | <b>Original</b> | <b>Revised</b> | <b>Original</b> | <b>Revised</b> |
| <b>Contact:</b>     | <b>Charles B. White</b>                     | <b>General</b>  | <b>General</b> | <b>Coal</b>     | <b>Coal</b>    |
| <b>Phone No:</b>    | <b>304 927-2860</b>                         | <b>Fund</b>     | <b>Fund</b>    | <b>Fund</b>     | <b>Fund</b>    |
| <b>REVENUES</b>     |                                             |                 |                |                 |                |
| 295                 | Nonspendable Fund Balance                   | -               | -              |                 | -              |
| 296                 | Restricted Fund Balance                     | -               | -              |                 | -              |
| 297                 | Committed Fund Balance                      | -               | -              |                 | -              |
| 298                 | Assigned Fund Balance                       | -               | 81,681         | -               | 3,070          |
| 299                 | Unassigned Fund Balance                     | -               | 156,706        |                 | -              |
| 301-01              | Property Tax Current Year                   | 1,956,823       | 1,956,823      |                 | -              |
| 301-02-05           | Prior Year Taxes                            | -               | -              |                 | -              |
| 301-06              | Supplemental Taxes                          | -               | -              |                 | -              |
| 301-07              | Surplus                                     | -               | -              |                 | -              |
| 301-08              | Del. & Non-entered Land Fund                | -               | -              |                 | -              |
| 301-09              | Redemption from State Auditor               | -               | -              |                 | -              |
| 301-10              | Prior Years Fifth & Other Prior years       | -               | -              |                 | -              |
| 301-11              | Tax Lien Surplus                            | -               | -              |                 | -              |
| 301-12              | Tax Loss Restoration                        | -               | -              |                 | -              |
| 301-90              | Property Tax - Excess Levy                  | -               | -              |                 | -              |
| 301-91              | Property Tax - Excess Levy                  | -               | -              |                 | -              |
| 301-92              | Property Tax - Excess Levy                  | -               | -              |                 | -              |
| 302                 | Tax Penalties & Interest                    | 130,000         | 130,000        |                 | -              |
| 303                 | Dog Taxes                                   | 997             | 997            |                 | -              |
| 304                 | Property Transfer Tax                       | 48,000          | 48,000         |                 | -              |
| 305                 | Coal Severance Tax                          | N/A             | N/A            | 50,000          | 50,000         |
| 306                 | Gas & Oil Severance Tax                     | 120,000         | 83,620         |                 | -              |
| 307                 | Horse & Dog Racing Tax                      | -               | -              |                 | -              |
| 308                 | Wine & Liquor Tax                           | -               | -              |                 | -              |
| 309                 | Hotel Occupancy Tax                         | -               | -              |                 | -              |
| 310                 | Waste Coal                                  | -               | -              |                 | -              |
| 311                 | Payment in-Lieu of Taxes                    | -               | -              |                 | -              |
| 312                 | Synthetic Fuel Tax                          | -               | -              |                 | -              |
| 313                 | Miscellaneous Energy Tax (Coal Bed Methane) | -               | 7,870          |                 | -              |
| 317                 | Licenses                                    | -               | -              |                 | -              |
| 318                 | Building Permits                            | 1,200           | -              |                 | -              |
| 319                 | Miscellaneous Permits                       | 100             | 100            |                 | -              |
| 322                 | Federal Grants                              | 10,000          | 51,277         |                 | -              |
| 323                 | State Grants                                | 10,000          | 68,078         |                 | -              |
| 324                 | Other Grants                                | -               | -              |                 | -              |
| 325                 | Federal Payment in Lieu of Taxes            | -               | -              |                 | -              |
| 327                 | Charges for Services                        | -               | -              |                 | -              |
| 328                 | Magistrate Court Clerk                      | 2,700           | 2,700          |                 | -              |
| 329                 | Sheriff's Service of Process                | 5,000           | 5,000          |                 | -              |
| 330                 | Sheriff's Earnings                          | 1,500           | 12,430         |                 | -              |
| 331                 | County Clerk's Earnings                     | 65,000          | 65,000         |                 | -              |
| 332                 | Circuit Clerk's Earnings                    | 17,000          | 17,000         |                 | -              |
| 333                 | Prosecuting Attorney's Earnings             | 500             | 500            |                 | -              |
| 334                 | Accident Reports                            | 500             | 500            |                 | -              |
| 335                 | Motor Vehicle License Fee                   | 1,200           | 1,200          |                 | -              |
| 336                 | Map Sales                                   | -               | -              |                 | -              |

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| <b>County:</b>      | <b>ROANE</b>                               |                 |                |                 |                |
| <b>Fiscal Year:</b> | <b>2015 - 2016</b>                         | <b>Original</b> | <b>Revised</b> | <b>Original</b> | <b>Revised</b> |
| <b>Contact:</b>     | <b>Charles B. White</b>                    | <b>General</b>  | <b>General</b> | <b>Coal</b>     | <b>Coal</b>    |
| <b>Phone No:</b>    | <b>304 927-2860</b>                        | <b>Fund</b>     | <b>Fund</b>    | <b>Fund</b>     | <b>Fund</b>    |
| 337                 | Clerk Deed Fees                            | -               | -              |                 | -              |
| 339                 | Parks & Recreation Fees                    | -               | -              |                 | -              |
| 340                 | Rents & Concessions                        | 35,000          | 35,000         |                 | -              |
| 341                 | Landfill/Incinerator Fees                  | -               | -              |                 | -              |
| 342                 | Airport Revenue                            | -               | -              |                 | -              |
| 343                 | Cemetery Revenue                           | -               | -              |                 | -              |
| 344                 | Ambulance Fees                             | -               | -              |                 | -              |
| 345                 | Emergency Services Fees                    | -               | -              |                 | -              |
| 346                 | Emergency 911 Fee                          | -               | -              |                 | -              |
| 347                 | Special Patrol/Security Systems            | -               | -              |                 | -              |
| 348                 | Franchise Agreement                        | 24,000          | 24,000         |                 | -              |
| 349                 | Inspection Fees                            | -               | -              |                 | -              |
| 350                 | IRP Fees (International Reg. Plan)         | 22,500          | 22,500         |                 | -              |
| 351                 | Jail Fees                                  | -               | -              |                 | -              |
| 361                 | Fines, Fees & Court Costs                  | -               | -              |                 | -              |
| 362                 | Regional Jail Operations Partial Reim.     | 40,000          | 40,000         |                 | -              |
| 365                 | Interest Earned                            | -               | -              | -               | -              |
| 366                 | Miscellaneous Revenue                      | 23,000          | 23,000         |                 | -              |
| 367                 | Sheriff's Commission                       | 15,000          | 15,000         |                 | -              |
| 368                 | Confiscated Property                       | -               | -              |                 | -              |
| 369                 | Commissions                                | -               | -              |                 | -              |
| 370                 | Gaming Income                              | 2,000           | 2,000          |                 | -              |
| 371                 | Recycling Programs                         | -               | -              |                 | -              |
| 372                 | Filing Fees                                | 3,000           | 3,000          |                 | -              |
| 373                 | Video Lottery                              | 65,000          | 65,000         |                 | -              |
| 374                 | Planning Commission Revenue                | -               | -              |                 | -              |
| 375                 | Sale of Materials                          | -               | -              |                 | -              |
| 376                 | Royalties                                  | -               | -              |                 | -              |
| 377                 | Sale of Bonds                              | -               | -              |                 | -              |
| 378                 | Proceeds from Bond Restructuring           | -               | -              |                 | -              |
| 379                 | Lease Purchase Revenue                     | -               | -              |                 | -              |
| 380                 | Contributions/Transfer from Other Entities | -               | -              |                 | -              |
| 381                 | Charges to Other Entities                  | -               | -              |                 | -              |
| 382                 | Refunds/Reimbursements (External Sources)  | 80,000          | 114,617        | -               | -              |
| 383                 | Parking                                    | -               | -              |                 | -              |
| 384                 | Sale of Fixed Assets                       | -               | 12,000         |                 | -              |
| 385                 | Gain/Loss on Sale of Fixed Assets          | -               | -              |                 | -              |
| 388                 | Transfers From Other Funds                 | -               | -              |                 | -              |
| 390                 | Emergency 911 Reimbursement                | 510,480         | 510,480        |                 | -              |
| 391                 | Dog & Kennel Reimbursement                 | -               | -              |                 | -              |
| 392                 | Concealed Weapons Reimbursements           | -               | -              |                 | -              |
| 393                 | Home Confinement Reimbursements            | 18,000          | 18,000         |                 | -              |
| 394                 | General School Reimbursements              | 40,000          | 40,000         |                 | -              |
| 395                 | Magistrate Court Reimbursements            | -               | -              |                 | -              |
| 396                 | Worthless Check Reimbursements             | -               | -              |                 | -              |
| 397                 | Payroll Reimbursements                     | 25,000          | 25,000         |                 | -              |
| 398                 | Transfers from Rainy Day Funds             | -               | -              |                 | -              |

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| <b>Fiscal Year:</b>                    | <b>2015 - 2016</b>                   | <b>Original</b>  | <b>Revised</b>   | <b>Original</b> | <b>Revised</b> |
| <b>Contact:</b>                        | <b>Charles B. White</b>              | <b>General</b>   | <b>General</b>   | <b>Coal</b>     | <b>Coal</b>    |
| <b>Phone No:</b>                       | <b>304 927-2860</b>                  | <b>Fund</b>      | <b>Fund</b>      | <b>Fund</b>     | <b>Fund</b>    |
| 399                                    | Transfers Assessor's Valuation Fund  | 86,460           | 86,460           | -               | -              |
| <b>Total Revenues</b>                  |                                      | <b>3,359,960</b> | <b>3,725,539</b> | <b>50,000</b>   | <b>53,070</b>  |
| <b>General Government Expenditures</b> |                                      |                  |                  |                 |                |
| 401                                    | County Commission                    | 330,286          | 411,311          | -               | -              |
| 402                                    | County Clerk                         | 228,843          | 233,689          | -               | -              |
| 403                                    | Circuit Clerk                        | 162,089          | 185,674          | -               | -              |
| 404                                    | Sheriff - Treasurer                  | 167,524          | 178,935          | -               | -              |
| 405                                    | Prosecuting Attorney                 | 225,196          | 251,950          | -               | -              |
| 406                                    | Assessor                             | 216,142          | 224,150          | -               | -              |
| 407                                    | Assessor's Valuation Fund            | 86,460           | 86,460           | -               | -              |
| 408                                    | Statewide Computer Network           | 42,027           | 46,027           | -               | -              |
| 409                                    | Sheriff's Tax Processing             | -                | -                | -               | -              |
| 410                                    | County Surveyor                      | -                | -                | -               | -              |
| 411                                    | Fiduciary Supervisor                 | -                | -                | -               | -              |
| 412                                    | Agricultural Agent                   | 56,533           | 61,852           | -               | -              |
| 413                                    | Elections - County Clerk             | 40,800           | 40,800           | -               | -              |
| 415                                    | Magistrate Court                     | -                | -                | -               | -              |
| 416                                    | Circuit Court                        | -                | -                | -               | -              |
| 417                                    | County Administrator                 | 39,893           | 41,105           | -               | -              |
| 418                                    | Purchasing Department                | -                | -                | -               | -              |
| 419                                    | Personnel Office                     | -                | -                | -               | -              |
| 420                                    | Custodial                            | 55,615           | 28,134           | -               | -              |
| 421                                    | Civil Service                        | -                | -                | -               | -              |
| 422                                    | Capital Planning                     | -                | -                | -               | -              |
| 423                                    | Insurance Program (Self Insured)     | -                | -                | -               | -              |
| 424                                    | Courthouse                           | 152,000          | 172,000          | -               | -              |
| 425                                    | Other Buildings                      | 20,000           | 71,226           | -               | -              |
| 426                                    | Printing                             | -                | -                | -               | -              |
| 427                                    | Microfilm                            | -                | -                | -               | -              |
| 428                                    | Data Processing                      | -                | -                | -               | -              |
| 429                                    | Regional Development Authority       | 3,965            | 3,965            | -               | -              |
| 430                                    | Community Development                | -                | -                | -               | -              |
| 431                                    | Economic Development                 | -                | -                | -               | -              |
| 432                                    | Industrial Development               | -                | -                | -               | -              |
| 433                                    | Geographic Information Systems (GIS) | -                | -                | -               | -              |
| 434                                    | Airports                             | -                | -                | -               | -              |
| 435                                    | Public Works Department              | -                | -                | -               | -              |
| 436                                    | Rehabilitation of Property           | -                | -                | -               | -              |
| 437                                    | Acquisition of Property              | -                | -                | -               | -              |
| 438                                    | Building Inspection                  | -                | -                | -               | -              |
| 439                                    | Planning & Zoning                    | -                | -                | -               | -              |
| 440                                    | Engineering                          | -                | -                | -               | -              |
| 441                                    | Housing Authority                    | -                | -                | -               | -              |
| 442                                    | Federal Grants                       | -                | -                | -               | -              |
| 443                                    | State Grants                         | -                | -                | -               | -              |
| 444                                    | Other Grants                         | -                | -                | -               | -              |
| 445                                    | Litigation Reserve                   | -                | -                | -               | -              |

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|----------------------------------------------|---------------------------------------------|------------------|------------------|----------------|-----------------|
| <b>County:</b>                               | <b>ROANE</b>                                |                  |                  |                |                 |
| <b>Fiscal Year:</b>                          | <b>2015 - 2016</b>                          |                  | <b>Original</b>  | <b>Revised</b> | <b>Original</b> |
| <b>Contact:</b>                              | <b>Charles B. White</b>                     |                  | <b>General</b>   | <b>General</b> | <b>Coal</b>     |
| <b>Phone No:</b>                             | <b>304 927-2860</b>                         |                  | <b>Fund</b>      | <b>Fund</b>    | <b>Coal</b>     |
|                                              |                                             |                  |                  |                | <b>Fund</b>     |
| 446                                          | Parking                                     | -                | -                | -              | -               |
| 447                                          | Finance Department                          | -                | -                | -              | -               |
| 448                                          | Courthouse Annex                            | -                | -                | -              | -               |
| 449                                          | Worthless Check                             | -                | -                | -              | -               |
| 450                                          | Farm Preservation Program                   | -                | -                | -              | -               |
| 451                                          | Zoning Board                                | -                | -                | -              | -               |
| 452                                          | Teen Court                                  | -                | -                | -              | -               |
| 460                                          | County Clerk Operations                     | -                | -                | -              | -               |
| 696                                          | Transfer to Financial Stabilization Fund    | -                | -                | -              | -               |
| 697                                          | Contributions to Comms/Authorities          | -                | -                | -              | -               |
| 698                                          | Transfers/Reimbursements                    | -                | -                | -              | -               |
| 699                                          | Contingencies - Not to Exceed 10% of Budget | 68,241           | 136,252          | -              | -               |
| <b>Total General Government Expenditures</b> |                                             | <b>1,895,614</b> | <b>2,173,530</b> | <b>-</b>       | <b>-</b>        |
| <b>Public Safety Expenditures</b>            |                                             |                  |                  |                |                 |
| 700                                          | Sheriff - Law Enforcement                   | 412,878          | 474,165          | -              | -               |
| 701                                          | Sheriff - Service of Process                | 5,000            | 5,000            | -              | -               |
| 702                                          | County Jail - Reimbursable J/C              | -                | -                | -              | -               |
| 703                                          | County Jail - Nonreimbursable J/C           | -                | -                | -              | -               |
| 704                                          | Regional Jail                               | 425,000          | 425,000          | 5,450          | 5,450           |
| 705                                          | Home Confinement                            | -                | -                | -              | -               |
| 706                                          | Concealed Weapons                           | -                | -                | -              | -               |
| 707                                          | Investigative Services                      | -                | -                | -              | -               |
| 708                                          | Police Special Duty                         | -                | -                | -              | -               |
| 709                                          | Juvenile Detention Center                   | -                | -                | -              | -               |
| 710                                          | Civil Defense                               | -                | -                | -              | -               |
| 711                                          | Emergency Services                          | 9,028            | 9,028            | -              | -               |
| 712                                          | Communication Center                        | 501,452          | 501,452          | -              | -               |
| 713                                          | Fire Department                             | -                | -                | -              | -               |
| 714                                          | Fire Coordinator                            | -                | -                | -              | -               |
| 715                                          | Ambulance Authority                         | -                | -                | -              | -               |
| 716                                          | Dog Warden/Humane Society                   | 90,148           | 93,524           | -              | -               |
| 717                                          | Central Garage                              | -                | -                | -              | -               |
| 718                                          | Flood Control                               | -                | -                | -              | -               |
| 719                                          | Watershed Project                           | -                | -                | -              | -               |
| 720                                          | Dams & Dredging                             | -                | -                | -              | -               |
| 721                                          | Local Law Enforcement Block Grant           | -                | -                | -              | -               |
| 722                                          | Public Safety Grant                         | -                | -                | -              | -               |
| 723                                          | Public Safety Grant                         | -                | -                | -              | -               |
| 724                                          | Public Safety Grant                         | -                | -                | -              | -               |
| 725                                          | Public Safety Grant                         | -                | -                | -              | -               |
| 726                                          | Public Safety Grant                         | -                | -                | -              | -               |
| 727                                          | Public Safety Grant                         | -                | -                | -              | -               |
| 728                                          | Public Safety Grant                         | -                | -                | -              | -               |
| 729                                          | Public Safety Grant                         | -                | -                | -              | -               |
| 730                                          | Courthouse Security                         | -                | -                | -              | -               |
| 731                                          | Community Based Corrections Program         | -                | -                | -              | -               |
| 732                                          | Rapid Response                              | -                | -                | -              | -               |

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|----------------------------------------------------|-------------------------------------|------------------|------------------|-----------------|----------------|
| <b>County:</b>                                     | <b>ROANE</b>                        |                  |                  |                 |                |
| <b>Fiscal Year:</b>                                | <b>2015 - 2016</b>                  | <b>Original</b>  | <b>Revised</b>   | <b>Original</b> | <b>Revised</b> |
| <b>Contact:</b>                                    | <b>Charles B. White</b>             | <b>General</b>   | <b>General</b>   | <b>Coal</b>     | <b>Coal</b>    |
| <b>Phone No:</b>                                   | <b>304 927-2860</b>                 | <b>Fund</b>      | <b>Fund</b>      | <b>Fund</b>     | <b>Fund</b>    |
| 733                                                | Mapping and Addressing              | -                | -                | -               | -              |
| 734                                                | Local Emergency Planning Commission | -                | -                | -               | -              |
| 735                                                | Project Lifesaver                   | -                | -                | -               | -              |
| 736                                                | K-9                                 | -                | -                | -               | -              |
| <b>Total Public Safety Expenditures</b>            |                                     | <b>1,443,506</b> | <b>1,508,169</b> | <b>5,450</b>    | <b>5,450</b>   |
| <b>Health &amp; Sanitation Expenditures</b>        |                                     |                  |                  |                 |                |
| 800                                                | Local Health Department             | 8,000            | 8,000            | -               | -              |
| 801                                                | Mental Health                       | 600              | 600              | -               | -              |
| 802                                                | Other Health Programs               | -                | -                | -               | -              |
| 803                                                | Hospital                            | -                | -                | -               | -              |
| 804                                                | Dental Clinic                       | -                | -                | -               | -              |
| 805                                                | Vital Statistics                    | -                | -                | -               | -              |
| 806                                                | Sewer                               | -                | -                | -               | -              |
| 807                                                | Storm Sewer                         | -                | -                | -               | -              |
| 808                                                | Solid Waste Authority               | -                | -                | -               | -              |
| 809                                                | Water                               | -                | -                | -               | -              |
| 810                                                | Garbage Department                  | -                | -                | -               | -              |
| 811                                                | Landfill/Incinerator                | -                | -                | -               | -              |
| 812                                                | Recycling Center                    | -                | -                | -               | -              |
| 813                                                | Litter Control                      | -                | -                | -               | -              |
| 814                                                | Federal Grants - H&S                | -                | -                | -               | -              |
| 815                                                | State Grants - H&S                  | -                | -                | -               | -              |
| <b>Total Health &amp; Sanitation Expenditures</b>  |                                     | <b>8,600</b>     | <b>8,600</b>     | <b>-</b>        | <b>-</b>       |
| <b>Culture &amp; Recreation Expenditures</b>       |                                     |                  |                  |                 |                |
| 900                                                | Parks & Recreation                  | -                | -                | -               | -              |
| 901                                                | Swimming Pools                      | -                | -                | -               | -              |
| 902                                                | 4 - H Camp                          | 12,240           | 35,240           | 44,550          | 47,620         |
| 903                                                | Arts & Humanities                   | -                | -                | -               | -              |
| 904                                                | Museum Commission                   | -                | -                | -               | -              |
| 905                                                | Fair Associations/Festivals         | -                | -                | -               | -              |
| 906                                                | Youth Camp                          | -                | -                | -               | -              |
| 907                                                | Summer Youth Program                | -                | -                | -               | -              |
| 908                                                | Community Center                    | -                | -                | -               | -              |
| 909                                                | Historical Commission               | -                | -                | -               | -              |
| 910                                                | Civic Promotion                     | -                | -                | -               | -              |
| 911                                                | Visitor's Bureau                    | -                | -                | -               | -              |
| 912                                                | Travel Council                      | -                | -                | -               | -              |
| 913                                                | Beautification                      | -                | -                | -               | -              |
| 914                                                | Rails to Trails                     | -                | -                | -               | -              |
| 915                                                | Hotel/Motel Promotion of Tourism    | -                | -                | -               | -              |
| 916                                                | Library                             | -                | -                | -               | -              |
| 917                                                | Law Library                         | -                | -                | -               | -              |
| 918                                                | Federal Grants                      | -                | -                | -               | -              |
| 919                                                | State Grants                        | -                | -                | -               | -              |
| <b>Total Culture &amp; Recreation Expenditures</b> |                                     | <b>12,240</b>    | <b>35,240</b>    | <b>44,550</b>   | <b>47,620</b>  |
| <b>Social Services Expenditures</b>                |                                     |                  |                  |                 |                |
| 950                                                | Social Services                     | -                | -                | -               | -              |

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| <b>County:</b>                             | <b>ROANE</b>                  |   |                 |                |                 |
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| <b>Contact:</b>                            | <b>Charles B. White</b>       |   | <b>General</b>  | <b>General</b> | <b>Coal</b>     |
| <b>Phone No:</b>                           | <b>304 927-2860</b>           |   | <b>Fund</b>     | <b>Fund</b>    | <b>Coal</b>     |
|                                            |                               |   |                 |                | <b>Fund</b>     |
| 951                                        | Human Resources               | - | -               | -              | -               |
| 952                                        | Senior Citizens               | - | -               | -              | -               |
| 953                                        | Public Transit                | - | -               | -              | -               |
| 954                                        | Federal Grants                | - | -               | -              | -               |
| 955                                        | State Grants                  | - | -               | -              | -               |
| 956                                        | Homeless Shelter              | - | -               | -              | -               |
| 957                                        | Family Law Master             | - | -               | -              | -               |
| 958                                        | Community Council             | - | -               | -              | -               |
| 959                                        | Cemeteries                    | - | -               | -              | -               |
| <b>Total Social Services Expenditures</b>  |                               | - | -               | -              | -               |
| <b>Capital Projects Expenditures</b>       |                               |   |                 |                |                 |
| 960                                        | General Government            | - | -               | -              | -               |
| 961                                        | Public Safety                 | - | -               | -              | -               |
| 962                                        | Health & Sanitation           | - | -               | -              | -               |
| 963                                        | Culture & Recreation          | - | -               | -              | -               |
| 964                                        | Social Services               | - | -               | -              | -               |
| 965                                        | Central Garage                | - | -               | -              | -               |
| 966                                        | Geographic Information System | - | -               | -              | -               |
| 972                                        | Federal Grants                | - | -               | -              | -               |
| 973                                        | Federal Grants                | - | -               | -              | -               |
| 974                                        | State Grants                  | - | -               | -              | -               |
| 975                                        | County Clerk                  | - | -               | -              | -               |
| 976                                        | Circuit Clerk                 | - | -               | -              | -               |
| 977                                        | Assessor                      | - | -               | -              | -               |
| 978                                        | Prosecuting Attorney          | - | -               | -              | -               |
| 979                                        | Sheriff-Treasurer             | - | -               | -              | -               |
| 980                                        | Sheriff-Law Enforcement       | - | -               | -              | -               |
| 981                                        | Sheriff-Jail                  | - | -               | -              | -               |
| 982                                        | Data Processing               | - | -               | -              | -               |
| 983                                        | Election County Clerk         | - | -               | -              | -               |
| 984                                        | Circuit Court                 | - | -               | -              | -               |
| 985                                        | Community Development         | - | -               | -              | -               |
| 986                                        | County Commission             | - | -               | -              | -               |
| 987                                        | Courthouse                    | - | -               | -              | -               |
| 988                                        | Other Buildings               | - | -               | -              | -               |
| 989                                        | Extension Services            | - | -               | -              | -               |
| 990                                        | Other Boards & Authorities    | - | -               | -              | -               |
| 991                                        | Purchasing                    | - | -               | -              | -               |
| 992                                        | Communication Center          | - | -               | -              | -               |
| 993                                        | Dog Warden                    | - | -               | -              | -               |
| 994                                        | Emergency Services            | - | -               | -              | -               |
| 995                                        | Service of Process            | - | -               | -              | -               |
| 996                                        | Ambulance                     | - | -               | -              | -               |
| 997                                        | Water                         | - | -               | -              | -               |
| 998                                        | Parks and Recreation          | - | -               | -              | -               |
| 999                                        | Streets and Highways          | - | -               | -              | -               |
| <b>Total Capital Projects Expenditures</b> |                               | - | -               | -              | -               |

## WV State Auditor - Local Government Services Division - Review Sheet

County: ROANE

Fiscal Year: 2015 - 2016

Contact: Charles B. White

Phone No: 304 927-2860

Original  
General  
Fund

Revised  
General  
Fund

Original  
Coal  
Fund

Revised  
Coal  
Fund

### SUMMARY

|                                   |           |           |        |        |
|-----------------------------------|-----------|-----------|--------|--------|
| General Government Expenditures   | 1,895,614 | 2,173,530 | -      | -      |
| Public Safety Expenditures        | 1,443,506 | 1,508,169 | 5,450  | 5,450  |
| Health & Sanitation Expenditures  | 8,600     | 8,600     | -      | -      |
| Culture & Recreation Expenditures | 12,240    | 35,240    | 44,550 | 47,620 |
| Social Services Expenditures      | -         | -         | -      | -      |
| Capital Projects Expenditures     | -         | -         | -      | -      |
| GRAND TOTAL ALL EXPENDITURES      | 3,359,960 | 3,725,539 | 50,000 | 53,070 |
| TOTAL REVENUES                    | 3,359,960 | 3,725,539 | 50,000 | 53,070 |
| Out of Balance                    | -         | -         | -      | -      |